

Office of Chief Counsel
Internal Revenue Service
memorandum
CC:TEGE:GLGC:DEN:CCF

date: NOV 16 2007

to: Marsha A. Ramirez
Director, Exempt Organizations Examinations

from: Nancy J. Marks
Division Counsel/Associate Chief Counsel
(Tax Exempt & Government Entities)

subject: **Proposed Notice of Church Tax Examination**
[REDACTED]
Examination Notice Deadline NOVEMBER 21, 2007

My staff and I have reviewed the proposed Notice of Church Tax Examination ("NCTE") to be issued to [REDACTED]. We have concluded that the NCTE meets the four legal requirements of I.R.C. § 7611(b)(3). Moreover, we concur with the analysis of the Area Counsel, Denver, that an examination of the organization is appropriate given The [REDACTED] [REDACTED] incomplete responses to the questions asked in connection with the Notice of Church Tax Inquiry issued on August 23, 2007. Accordingly, we have no objections to the issuance of the proposed NCTE. If you have any questions about this matter, do not hesitate to contact me.

By: _____

Nancy J. Marks
Division Counsel/Associate Chief Counsel
(Tax Exempt & Government Entities)

PMTA : 01361